REMARKS

Applicants respectfully request entry of the claim amendments noted above, prior to examination of the application.

Claims 6-13, 15-16, 19-20, 25, 27-33, 35, 37-40, 42-44, 46-49, 51-55, 59-65, 69-72, 74-76, 78-81, 83-87, 89-91, 93-95, 98-100, 103-105, 107-112, 115-119, 121-125, 127-129, 131-133, 135-144, 148-149, and 153-154 have been canceled. Claims 155-187 have been newly added.

Upon entry of this Preliminary Amendment, claims 1-5, 14, 17-18, 21-24, 26, 34, 36, 41, 45, 50, 56-58, 66-68, 73, 77, 82, 88, 92, 96-97, 101-102, 106, 113-114, 120, 126, 130, 134, 145-147, 150-152, and 155-187 will be pending. Accordingly, it is believed that the filing fees are to be calculated based on these pending claims.

The pending claims are believed to be patentable over Ahmed, et al., Biocatalysis, 1994, pages 209-225, Vol. 9, which was submitted with the Information Disclosure Statement filed June 21, 2004. Ahmed et al. disclose the resolution of mandelic acid (structure 14b) and the alpha-hydroxy analog of leucine (structure 20a) with Candida rugosa lipase.

Please charge any fees or credit any overpayment to Deposit Account No. 19-1345.

Respectfully submitted,

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